

ABSTRACT

Integrity in financial reporting cannot be ignored because it will affect the level of trust of investors and stakeholders. Apart from that, it can have a direct impact on strategic decision making, company strategy, access to financial resources, and company reputation. If a company does not provide reliable financial reports, this raises suspicions of fraudulent attempts in presenting financial information.

This research aims to determine the influence of intellectual capital, independent commissioners, and company size on the integrity of financial reports in property and real estate subsector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. This research uses quantitative methods. Data analysis in this research uses descriptive statistics and panel data regression. Sampling in this research adopted a purposive sampling method and the total number of research samples used was 215, consisting of 43 companies.

The results of this research show that intellectual capital, independent commissioners, and company size simultaneously influence the integrity of financial reports. Partially, intellectual capital has a significant positive influence and independent commissioners have a significant negative influence on the integrity of financial reports, while company size has no influence on the integrity of financial reports.

Based on the research that has been carried out, there are still shortcomings in the author, for this reason the author provides recommendations for researchers for further research as well as for the public and investors, as well as for companies.

Keywords: *Intellectual Capital, Independent Commissioner, Company Size, Financial Report Integrity*